



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Virginia
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II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.

Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Virginia Code § 58.1-609.1(4) and Title 23 of the Virginia Administrative Code 10-210-690 provide an exemption from the retail sales and use tax for government purchases that are centrally (directly) billed to the government. Also see Commissioner's Ruling Public Document 03-94 issued December 12, 2003 in the Tax Policy Library at www.tax.virginia.gov .
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	No exemption is available.
Lodging Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Cities and counties in Virginia are authorized to impose a local tax on transient room rentals pursuant to Virginia Code § 58.1-3819. State law does not require that localities recognize retail sales and use tax exemptions in the administration of the local tax. As a practical matter, many localities do adhere to the retail sales and use tax exemptions for ease of administration of the transient occupancy tax. This is voluntary. A determination of exemption from the local transient occupancy tax must be obtained from the localities.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	See above.
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	See above.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	See above.
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Public accommodation tax is not applicable.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Public accommodation tax is not applicable.
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Tourism tax is not applicable.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Tourism tax is not applicable.
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	Virginia Code § 58.1-2226(1) and § 58.1-2250(1). These statutes provide exemptions. The Virginia Department of Motor Vehicles should be contacted regarding exemption for purchases by governments at P.O. Box 27412, Richmond, Virginia 23269
	<input type="checkbox"/> Maintenance	See above.
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1	No exemption certificate or purchase order is required for making exempt purchases using the GSA SmartPay charge cards. This is because the taxable or exempt status of the purchase can be determined by the card account numbers.	Not applicable.
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
The vendor making the charge should be contacted to correct any tax applied in error. The Virginia Department of Taxation may also be contacted. Calls may be made to the Office of Customer Service at 804-367-8037. Correspondence may be mailed to the Virginia Department of Taxation, Office of Customer Service, P.O. Box 1880, Richmond, Virginia 23218-1880. Online contact may be made by accessing the department's website at www.tax.virginia.gov and click on Contact Us. Click either the Secure Email link or Live Chat link.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Marks, Valerie
Name of Agency:	Virginia Department of Taxation
Office Address (Line 1):	P.O. Box 27203
Office Address (Line 2):	
City, State Zip:	Richmond, Virginia 23261-7203
Phone Number:	804-371-6310
Fax Number:	804-371-7179
Email Address:	valerie.marks@tax.virginia.gov
Web Address:	

Thank you for your assistance in this important matter!